Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1.   (Previously presented) A method, comprising:

calculating a first part of a message authentication function by a first processor;

calculating a second part of the message authentication function by a second processor;

combining the results of the first and second parts into a message authentication code by the first or second processors; and

using the message authentication code to authenticate data.

2.   (Previously presented) The method of claim 1 wherein the message authentication code is used, in part, to authenticate data transmitted between the first processor and a third processor.

3.   (Original) The method of claim 1 wherein the first and second processors are provided in separate computer systems.

4.   (Original) The method of claim 1 wherein the first and second parts of the message authentication function consist of one-way hash functions.

5.   (Original) The method of claim 1 wherein calculating the first part comprises calculating a value without having a data key associated with the function.

6.   (Original) The method of claim 1 wherein calculating the second part comprises calculating a value for a data set without having contents of the data set.

7.   (Previously presented) The method of claim 6 further comprising storing the contents into a non-volatile memory coupled to the first processor and storing the message authentication code into non-volatile memory coupled to the second processor.

8.   (Previously presented) The method of claim 1 further comprising calculating the message authentication code using the message authentication function on a data set, wherein the message authentication code can be used to authenticate a record that consists of the data set.

9.-10. (Canceled).

11.   (Previously presented) A system, comprising:
        a first processor configured to compute a first part of a multi-part message
                authentication function;
        a second processor in communication with the first processor, the second
                processor is configured to compute a second part of the message
                authentication function;
        wherein the first part of the message authentication function is based on
                the contents of a record and the second part is based on a data
                key, wherein the data key is inaccessible by the first processor and
                the record contents are inaccessible by the second processor.

12.   (Original) The system of claim 11 wherein the message authentication function is used to authenticate data transmitted between the first processor and a third processor.

13.   (Previously presented) The system of claim 11 wherein the second processor combines the message authentication function parts and provides the combined message authentication function result to the first processor to permit the first processor to authenticate the record with the combined message

authentication function result and provide the authenticated record to a third processor.

14.   (Original) The system of claim 11 wherein the first processor receives the second part from the second processor and encodes a record with the second part and transmits the encoded record to a third processor.

15.   (Previously presented) The system of claim 11 wherein the first processor receives the record from a third processor, computes the first part of the message authentication function using contents of the record, and sends the result of the first part of the message authentication function and a message authentication code in the record to the second processor.

16.   (Previously presented) The system of claim 11 wherein the second processor combines the message authentication function parts validates a message authentication code using the combined message authentication function.

17.-20. (Canceled).